EPSTEIN, LEVINSOHN, BODINE, HURWITZ & WEINSTEIN, LLP

A T T O R N E Y S A T L A W 1790 BROADWAY

NEW YORK, NEW YORK 10019-1412

ROBERT J. EPSTEIN
MARK A. LEVINSOHN
SUSAN H. BODINE
ANDREW P. HURWITZ
JOEL H. WEINSTEIN
JAMES D. ARNAY

ANDREA F. CANNISTRACI ALISON S. COHEN TELEPHONE: 212 262 1000 FACSIMILE: 212 262 5022 DIRECT DIAL:

DIRECT E MAIL:

askiena@entlawfirm.com

BENJAMIN C. FELDMAN ALAN N. SKIENA SAGUIT SAAD MICHAEL P. OVERN DOUGLAS C. BERNHEIM NATALIE D. STANFORD

December 22, 2004

Mr. Peter Wright General Manager Instinct Records 81 Franklin Street - Third Floor New York, New York 10013

Re: Gorno Music/Mechanical Royalties - "Hitting The Ground"

Dear Peter:

As you may be aware, I represent Gordon Gano and his publishing company, Gorno Music, and perform publishing administration services for Gorno Music. My records reflect that I have not received mechanical royalty statements for the compositions contained on the "Hitting The Ground" album for the second half of 2003 or the first half of 2004. Please make arrangements to forward those statements as soon as possible.

Thank you.

Alan N. Skiena

Very truly yours,